

DECLARATION
AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: BIPHASIC CONTROLLED RELEASE DELIVERY SYSTEM FOR HIGH SOLUBILITY PHARMACEUTICALS AND METHOD, the specification of which

x is attached hereto; or

 was filed on as U.S. Patent Application Serial No. / / .

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIORITY FOREIGN APPLICATION(S)
UNDER 35 U.S.C. §119(a)-(d)

Number	Country	Filed (Day/month/year)	Priority Claimed (Yes or No)
NONE			

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

PRIORITY U.S. PROVISIONAL APPLICATION(S)
UNDER 35 U.S.C. §119(e)

Provisional Application No.	Filing Date
NONE	

09398107-091699

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of this application as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

PRIORITY U.S. APPLICATION(S)
UNDER 35 U.S.C. §120

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status (patented, pending or abandoned)</u>
09/044,446	03/19/98	Pending

I hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Burton Rodney	Registration No. 22,076
Stephen B. Davis	Registration No. 26,693
Suzanne E. Babajko	Registration No. 32,880
Barry J. Marenberg	Registration No. 40,715
Joan E. Switzer	Registration No. 34,740
Ronald S. Hermenau	Registration No. 34,620

Address all telephone calls to:

Tel. No. (609) 252-4336

Address all correspondence to:

Burton Rodney
Bristol-Myers Squibb Company
P.O. Box 4000
Princeton, New Jersey 08543-4000

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Continued on page 3

09398107.091699

Full name of sole or first Inventor

Inventor's signature:

Peter Timmis

Date: _____

Residence: Irby, Merseyside, United Kingdom

Citizenship: United Kingdom

Post Office Address: 5 Heathbank Avenue
Irby, Merseyside L61 4SD, United Kingdom

Full name of second Inventor, if any

Inventor's signature:

Andrew B. Dennis

Date: _____

Residence: Barnston, Merseyside, United Kingdom

Citizenship: United Kingdom

Post Office Address: 7 Pear Tree Close
Barnston, Merseyside L60 1YD, United Kingdom

Full name of third Inventor, if any

Inventor's signature:

Kiren A. Vyas

Date: _____

Residence: Sittingbourne, Kent, United Kingdom

Citizenship: United Kingdom

Post Office Address: 34 Adisham Green
Sittingbourne, Kent ME10 2SR, United Kingdom

09396107.091660